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199—43.6(476) Upon completion of approved plan.

43.6(1) Within 60 days of completion of an approved plan, a carrier shall file a final reconciliation report. The reconciliation report shall include total incremental revenues collected, total costs incurred, access lines developed, utilization of service, and pricing of services.

- **43.6(2)** At the same time that a carrier files a reconciliation report, a carrier shall do one or more of the following:
- a. File a continuation plan for board review and approval for the continued use of the revenue resulting from the price increase allowed by Iowa Code section 476.97 as amended by 2003 Iowa Acts, chapter 126, section 6, for further deployment of advanced telecommunications services.
 - b. File a rate of return rate proceeding pursuant to Iowa Code section 476.6 to determine new rates.
- c. File proposed tariffs for board review and approval to reduce the monthly prices that were adjusted pursuant to Iowa Code section 476.97 as amended by 2003 Iowa Acts, chapter 126, section 6, by an amount equal to the increase.
- d. File a refund plan. If, after the completion of the plan, a carrier elects no longer to participate in the broadband initiative, the carrier shall refund all unspent revenues to existing customers in a manner to be approved by the board and at a rate of interest to be approved by the board, but not to exceed the interest rate allowed in Iowa Code section 476.6(13).